Now we were not aware of the details of the business to be transacted at this session sufficiently early.

PRESIDENT: I think, Mr. Madhava Variar, that it is hardly a point of order arising now. If the Standing Orders are not adhered to, you may bring the matter to my notice either in writing or in chambers, and I will enquire into the matter.

DEMANDS FOR SUPPLEMENTARY GRANTS.

Demand X.—General Administration, Account Office.

MR. K. GEORGE: Sir, I beg to move for a grant not exceeding Rs. 360 under General Administration, Account Office. This is to provide for the pay of one Graduate Clerk on Rs. 40 and two undergraduate clerks on Rs. 25 each per mensem to be entertained in the Account Office temporarily for four months in connection with the preparation of the budget for 1099.

In explanation of this motion, I should like to say a few words about the budget work that is done in the Finance Department. The departmental budgets are preceded, first of all, by a statement, from each head of department, of the establishment that is entertained in his department. These statements are received in advance and they are scrutinised in detail with the audit registers maintained in the Account Office and the discrepancies found are settled in communication with the heads of departments. The departmental budgets are expected to be received by the end of Meenam, but they are often delayed and they continue to come up till the middle of Medam and sometimes even later. When they are received, the first thing that the Account Officer has to do is to prepare the revised estimate for the current year. For this purpose, the actuals of the three preceding years are taken and tabulated. The actuals of the first seven, eight, nine and ten months of the current year and the actuals of the last five, four, three and two months of the past year are then worked out under the various major, minor and detailed heads. These are tabulated and used in the preparation of the revised estimates for the several heads. The revised estimates first prepared have to be continually corrected with reference to later actuals available, so as to arrive at the most approximate figures for the receipts and expenditure of the current year. Next, the details of the budgets of the departments are scrutinised minutely. Every provision is gone through and detailed notes are written on them. The Budget notes are forwarded to the Government in the Administrative Department, where they are again scrutinised and orders are passed on the various proposals. They thus come back to the Account Office for consolidation into a single budget for the State. After that is done, the consolidated budget is sent to the press. When the proof pages come from the press, they have to be carefully corrected and the totals have to be checked. The last stage in the preparation is the drafting of the Memorandum which now accompanies the budget and the budget speech of the Financial Secretary when he presents the budget to the

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[MR. A. J. Van Ross.]

Council. All this involves an enormous amount of clerical work which has to be rushed through in a short space of time, so much so that the budget clerks of the Account Office have often to work far into the night during the budget season.

In addition to the ordinary items of work already described, we have certain items of special work this year. As the Council is aware, we have reclassified the heads of account, and we have, therefore, to recast all the accounts of the last three years to suit the present classification.

Secondly, the constitution of the Standing Finance Committee has imposed much additional work on the Finance Department. Every departmental estimate of voted charges will have to go before that Committee in the form of a statement and it has to be accompanied by a memorandum explaining the details of the provisions that are proposed to be made. This is an item of work which we have not had to do in previous years.

Again, another item of work is the collection of various kinds of statistics—statistics of pay, travelling allowance etc., in Travancore and other Provinces and States. To do all this work, I have only two clerks, which is the present strength of the Budget section of the Account Office. They are engaged in the ordinary work of the office in connection with the budget. We have budget work throughout the year, *viz.*, work relating to re-appropriations, additional grants, watching of actuals, etc. These clerks have also to attend to several miscellaneous duties such as keeping of the State Journal and Ledger, consolidation of transfer entries, etc. They cannot cope with the heavy work that is involved in the preparation of the budget. Last year, four additional clerks were employed and the work was not so heavy as it is certain to be this year. These clerks were transferred from the reserve staff of 13 hands which I had then and which I surrendered from the beginning of this year. Even with the additional clerks, it was very difficult to manage; and the men had to work on all holidays and there were even occasions when they had to work till twelve in the night.

I may inform the Council that the creation of a temporary establishment for budget work is not peculiar to this State. In Madras, for instance, the Finance Department entertains a temporary establishment for budget work consisting of one Superintendent, 3 clerks, one short-hand writer and one attender, in addition to one Superintendent and two clerks detailed for the purpose from other sections. The additional staff asked for by me is absolutely necessary to prepare the budget and present it to the Council within the prescribed time and I would request the Council to sanction my demand.

The grant was made.

Demand IV.—Excise.

MR. A. J. VAN ROSS: Sir, I rise to move for a grant not exceeding 4·04 thousand rupees under IV. Excise—4. C. Ranges. Of this

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